THE HONOURABLE SRI JUSTICE J.CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPA RAO

W.P. Nos. 12483/2006, 12493/2006, 12494/2006 and 11283/2006

Dated: 06.07.2006

W.P.No. 12483 of 2006

M/s Apple Granites Limited, rep. By its Managing Director,
Visakhapatnam District.

…Petitioner.

and

The Deputy Commissioner (CT), Visakhapatnam District
And another.

…Respondents.

W.P.No. 12493 of 2006

M/s Apple Granites Limited, rep. By its Managing Director,
Visakhapatnam District.

…Petitioner.

and

The Deputy Commissioner (CT), Visakhapatnam District
And another.

…Respondents.

W.P.No. 12494 of 2006

M/s Apple Granites Limited, rep. By its Managing Director,
Visakhapatnam District.

…Petitioner.

and

The Deputy Commissioner (CT), Visakhapatnam District
And another.

…Respondents.

W.P.No. 11283 of 2006

M/s Apple Granites Limited, rep. By its Managing Director,
Visakhapatnam District.

…Petitioner.

and

The Deputy Commissioner (CT), Visakhapatnam District
And another.

…Respondents.

THE HONOURABLE SRI JUSTICE J.CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPA RAO

W.P. Nos. 12483/2006, 12493/2006, 12494/2006 and 11283/2006

COMMON ORDER (Per Hon'ble Sri Justice J. Chelameswar)

In all these four matters the petitioner is the same and is a limited company registered under A.P.G.S.T. Act.

With reference to the various assessment years commencing from 1998-1999 and ending with 2001-2002, the petitioner-company was assessed by the 2nd respondent-Commercial Tax Officer, China Waltair, Visakhapatnam to pay tax mentioned thereunder. The said assessment orders were sought to be revised by the 1st respondent by virtue of his revisional powers under Section 20 of the A.P.G.S.T. Act. On receipt of the notice of the proposed revision, the petitioner sought an opportunity for personal hearing before the 1st respondent. The petitioners alleged that the 1st respondent, without affording any such opportunity of personal hearing ,though requested, proceeded to revise the orders of 2nd respondent and passed final orders with reference to each of the above mentioned assessment orders. Hence, the present four writ petitions.

Heard the learned Government Pleader who made submissions on instructions though no counter is filed.

It appears from the record that no opportunity of hearing, as sought for by the petitioners, was given by the 1st respondent while revising the various assessment orders passed by the

2nd respondent.

In the circumstances, we are of the opinion that the ends of justice would be met, while disposing of four writ petitions at this stage setting aside each of the impugned orders passed by the 1st respondent in each of writ petitions and directing the 1st respondent to afford an opportunity of hearing the petitioner in each of the revisions and pass an appropriate order in accordance with law, thereafter.

It is agreed by the learned counsel on either side that in view of the orders passed today, no further notice of hearing need be given to the petitioner and the petitioner shall appear personally on the 17th day of July, 2006 before the 1st respondent and make his submissions with respect to the proposed revisions and the 1st respondent shall pass an appropriate order after such submissions.

All these writ petitions are accordingly disposed of with the above directions, at the stage of admission.

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J. CHELAMESWAR, J

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D. APPA RAO, J

6th July, 2006
vp
Note
Issue CC in 3 days
(B/o)
VP

THE HONOURABLE SRI JUSTICE J.CHELAMESWAR
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W.P. Nos. 12483/2006, 12493/2006, 12494/2006 and 11283/2006

VP

Dated: 06.07.2006